

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
ABSTRACT AND STATEMENT

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under Chapters 32,51,52,53,68 and/or 78 of the Internal Revenue Code, and/or liabilities and/or violations incurred under the Federal Alcohol Administration Act.

1. OFFER SUBMITTED BY (Name and address) RME, Inc. dba Robert Mondavi Winery 5950 E. Woodbridge Road Acampo, California 95220	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE San Francisco Field Div.	3. AMOUNT OF OFFER \$75,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE

During the period January 1, 1998 through December 31, 2000, the proponent allegedly violated Title 26, United States Code, Sections 5367, 5362(b) and (c), and 5356; and Title 27, Code of Federal Regulations, Sections 24.70(a) and (c), 24.292(a), 24.278(f), 24.278(b)(2)(iv), 24.309(e), 24.308, 24.310, 24.323, 24.135(d), 24.266(c), and 24.131, by removing bulk wine from bond for which no tax payment was made; failing to maintain accurate exportation documentation; failure to properly prepare tax returns involving small winery tax credit; failure to maintain required documentation of small winery tax credit; failure to properly prepare the transfer in bond record; failure to maintain required information on bottled wine record; failure to maintain the taxpaid removals from bond record; failure to reflect increasing and decreasing adjustments on excise tax returns; failure to physically segregate and identify untaxpaid wine from taxpaid wine; failure to taxpay bottled wine inventory shortages; and failure to submit notification of change of wine premises.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified bonded winery.

DATE OR PERIOD OF VIOLATIONS:

The violations occurred during the period January 1, 1998 through December 31, 2000.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$75,000 in compromise of the above violatons.

RECOMMENDATION CHIEF, NATIONAL REVENUE CENTER:

The Chief, National Revenue Center, recommends acceptance of \$75,000 as this amount is both commensurate with the nature of the violations and is sufficient to deter recurrence. The proponent has been cooperative, and has taken action to correct the situation. In view of the assurance of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

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9. I have considered the proposition to compromise the liability as charged herein, and, for the reasons embodied in the above abstract and statement, am of the opinion that it will be for the best interest of the United States to ACCEPT REJECT the terms proposed.

10. SIGNATURE AND TITLE
Deputy Assistant Administrator, Field Operations

11. DATE
8/14/05